transfer

Calif. to Tax '74 Nixon Pay

SACRAMENTO, Calif., Oct. 24 (AP) — All of Richard M. Nixon's 1974 presidential salary will be liable to California state income tax under a new state law signed by Gov. Ronald Reagan without fanfare last month.

The measure, sponsaved by a Republican, wipes out a so-called "loophole" that allowed Californians serving in elected federal posts to escape payment of either California or District of Columbia income taxes.

It applies to earnings from last Jan. 1. Mr. Nixon resigned Aug. 9.